IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 512 of 2006
Date of decision 8 .2.2007

Commissioner of Income Tax, Chandigarh II .. Appellant

Versus

M/s Semiconductor Complex Ltd. .. Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

PRESENT: Mr. Sanjiv Bansal, Advocate for the appellant .

M.M.Kumar, J.

The revenue has invoked the jurisdiction of this Court under Section 260 A of the Income Tax Act,1961 by preferring the instant appeal against the order dated 21.3.2006 passed by the Income Tax Appellate Tribunal, Chandigarh Bench B in ITA 726/ Chandi/2002. The following question of law is sought to be referred:

> "Whether the ITAT was justified in allowing the appeal of the assessee holding that declaration filed in the prescribed proforma by the employee was having full details of journey undertaken and the expenses incurred by them, whereas, no such details are required to be filled in the proforma prescribed for filing the claim and hence were not available with the DDO to hold it to be exempt u/s 10(5) of the Income Tax Act,1961 read with Rule 2 B of the Income Tax Rules,1962 ?"

After hearing the learned counsel, we find that the afore-mentioned question has been answered against the revenue and in favour of the assessee in ITA No. 503 of 2006 decided on 23.1.2007 by a Division Bench of this Court. Therefore, no substantial question would arise for our

consideration. Dismissed.

(M.M.Kumar)
Judge

(Rajesh Bindal)
Judge

8.2.2007
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